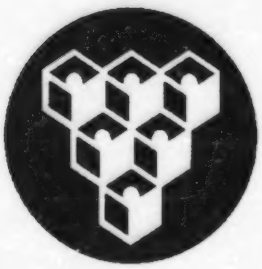
# 2001 Annual Report



## Organization & Staff Development
Manitoba Civil Service Commission

*consulting & training that make a difference*

**MINISTER RESPONSIBLE**
**FOR THE CIVIL SERVICE ACT**

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

His Honour
The Honourable Peter M. Liba, C.M., O.M.
Lieutenant Governor of Manitoba
Room 235, Legislative Building
Winnipeg, Manitoba
R3C 0V8

May It Please Your Honour

I am pleased to present the Seventh Annual Report of the Organization & Staff Development Agency for the fiscal year ended March 31, 2001.

Respectfully submitted,

Greg Selinger
Minister Responsible for the Organization
& Staff Development Agency
Civil Service Commission

Manitoba 2000
*Our Past. Our Future. Our Celebration.*
*Notre passé. Notre avenir. Notre fête.*

# Manitoba

**Office of the Commissioner**
**Civil Service Commission**

935 - 155 Carlton Street
Winnipeg MB Canada R3C 3H8
Fax: (204) 945-1486

Honourable Greg Selinger
Minister Responsible for the Organization
& Staff Development Agency
Civil Service Commission
103 Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Mr. Selinger:

I am pleased to submit, for your consideration, the 2001 Annual Report of Organization & Staff Development (OSD) as a Special Operating Agency.

The report covers the period April 1, 2000 to March 31, 2001. During this period, OSD fulfilled its obligations as a self-sustaining operation, achieved its program objectives and exceeded its financial targets.

Respectfully submitted,

Shirley L. Strutt, Q.C.
Civil Service Commissioner
Chair of the Organization
& Staff Development Agency
Advisory Board

Manitoba 2000

*Our Past. Our Future. Our Celebration.*
*Notre passé. Notre avenir. Notre fête.*

**Table of Contents**

Minister's Letter of Transmittal

Civil Service Commissioner's Letter of Transmittal

Agency Board Members ..... 2
Profile ..... 3
Purpose ..... 3
Commitment ..... 4
Director's Comment ..... 5
Progress towards Goals and Objectives ..... 6
Performance Framework ..... 7
Financial Analysis ..... 8

**Agency Board Members**

| | |
|---|---|
| Shirley L. Strutt, Q.C.<br>Commissioner<br>Manitoba Civil Service Commission | Chair |
| Thomas J. Farrell<br>Deputy Minister<br>Manitoba Labour and Immigration | Member |
| Bruce A. MacFarlane, Q.C.<br>Deputy Minister and Deputy Attorney-General<br>Manitoba Justice | Member |
| Gisela Rempel<br>Assistant Deputy Minister<br>Employment and Income Assistance Division<br>Manitoba Family Services and Housing | Member |
| Jim Robson<br>Vice President<br>Application Delivery<br>Great-West Life Assurance | Member |
| Jackie Desrochers<br>Manager of Training Services<br>Organization & Staff Development | Member |
| Herb Robertson<br>Director<br>Organization & Staff Development | Member<br>(ex-officio) |

**Agency Management**

| | |
|---|---|
| Herb Robertson | Director |

## Profile

In 1970, the Manitoba Civil Service Commission created a branch to support its responsibilities, as outlined in legislation and policy, for enhancing the capability of government employees and departments. More specifically, the branch was to resource and to provide training workshops and organization development services that emphasized what the government wanted to achieve in the area of human resource management.

On April 1, 1994, Organization & Staff Development (OSD) became the third Special Operating Agency of the Manitoba Government. The Special Operating Agency framework is an alternative to the established departmental model of governance and applies a hybrid of government and business practices to the means of operating a public sector service. The framework emphasizes accountability and end results. This emphasis is consistent with the OSD tradition of putting the service user first and always striving to make a difference.

## Purpose

OSD provides consulting and training services to support the implementation of government-wide human resource policies and priorities.

The agency assists managers and employees to solve organization problems, to improve service to the public, to use better the talent of staff and to meet the demands of the ever-evolving situation in which public servants find themselves.

OSD services are available to central government, to individual departments, to other organizations in the broader public sector, and under specific conditions to private organizations.

OSD is not a mandatory service. No one is obligated to use its services. The agency is committed to being the training and consulting vendor of choice.

**Commitment**

Organization & Staff Development (OSD) believes that its consulting and training services – services provided since 1970 - make a positive contribution to improving individual and organization effectiveness in the Manitoba Government and in the broader public sector.

OSD is committed to representing three principles in whatever the agency does.

1. The needs of those who use our service are our concern.

   This means we act with the courage necessary to understand our service users and to provide them with real help for real problems.

2. We treat others as friends, no differently than we treat ourselves.

   This means we strive to make every contact an experience that benefits our service users, makes them better off for knowing us and leaves them a little wiser.

3. Our work is important work.

   This means we serve to the best of our ability. We respect the privilege of helping Manitobans and those who represent them.

**Director's Comment**

In 2000/2001 OSD fulfilled its Business Plan commitments by achieving its goal, completing three objectives and meeting or exceeding all 10 performance targets.

Most significantly, OSD experienced high service user satisfaction. As measured by both workshop evaluations and by follow-up calls to service users, agency programs and delivery were rated high consistently. The agency has enjoyed consistently high approval ratings since becoming a Special Operating Agency.

The financial outcome for 2000/2001 was a substantial improvement over 1999/2000. OSD experienced a $132.0 increase in net income over the preceding fiscal year. The turnover is attributable to two factors. Discretionary expenditures were carefully monitored and limited. The other factor was a considerable increase in public/private sector demand. For the first time public/private sector demand exceeded the demand from government departments.

OSD takes considerable pleasure in the success it has achieved since becoming a Special Operating Agency in 1994.The agency believes that much organization and staff development work needs to be done in support of government efforts to renew the civil service. The agency believes it has a contribution to make to that renewal. The agency continues to look for ways it can make that contribution and still operate in a self-sustaining manner.

**Progress towards Goals and Objectives**

The goal for 2000/2001 was to conduct an internal review of the purpose of OSD and the means by which the agency delivers on that purpose. The review was to focus on service user and other stakeholder expectations and on how best to meet those expectations either as a Special Operating Agency or in some alternative form of operating structure.

Objectives for 2000/01 were:

1. To review experience to date and trend projections with OSD Advisory Board, by April 2000.

   Complete. The Advisory Board met on May 31st. The advice of the Board helped a) put the financially difficult past year into perspective, b) confirm what is unique and advantageous in having an inside consulting and training organization like OSD and c) look at some alternatives in terms of how the agency can present itself to its service users.

2. To solicit the input of other stakeholders and to identify what implications their expectations have on how OSD currently operates, by June 2000.

   Complete. Stakeholder input was solicited informally.

3. To report findings to the Advisory Board and to reflect outcomes from the Board review where appropriate in a revised Operating Charter, a revised service agreement with the Civil Service Commission and in the next OSD Business Plan, by October 2000.

   Complete. The 2001/02 OSD Business Plan was approved by Treasury Board and the agency will operate in 2001/2002 as it has operated since becoming a Special Operating Agency. The Operating Charter was not amended.

In addition to the goal and objectives in the Business Plan, OSD acted on other objectives identified through a staff planning session. From that planning session commitments were made to increase the effectiveness of OSD in four areas: marketing, registration, finance and organization. As a result OSD added and completed four additional objectives.

1. Increased our visibility and made it easier for service users to connect with what we have to offer.
2. Upgraded the registration system.
3. Produced monthly financial variance reports.
4. Prepared a recommendation for a more efficient office space arrangement.

**Performance Framework**

The performance framework includes historical detail on training and consulting activity and includes the criteria for measuring success.

Training and Project Statistics

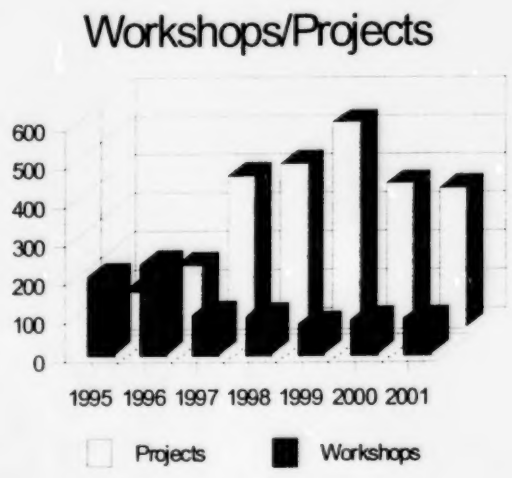



Table 1 - Training (general training as scheduled in the OSD Guide to *Training & Consulting*)

| | Workshops | Participants | Average | Rural Workshops | Vendors Used | % |
|---|---|---|---|---|---|---|
| **2000/01** | 94 | 1322 | 14 | 5 | 91 | 97% |
| **1999/00** | 93 | 1197 | 12.9 | 4 | 84 | 90% |
| **1998/99** | 80 | 1086 | 13.6 | 3 | 52 | 94% |
| **1997/98** | 102 | 1377 | 13.5 | 15 | 72 | 71% |
| **1996/97** | 104 | 1261 | 12 | 7 | 73 | 70% |
| **1995/96** | 238 | 3434 | 14 | 40 | 127 | 53% |
| **1994/95** | 207 | 4613 | 22 | 60 | 102 | 49% |

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Table 2 - Projects

Projects are consulting, training or administrative services provided to a specific service user and their organization. In a few instances, it could also include offerings of general classroom training in addition to those scheduled in the Guide.

| | Number | Participants | Vendors Used | Vendor % |
|---|---|---|---|---|
| 2000/01 | 363 | 5372 | 234 | 64 |
| 1999/00 | 374 | 5736 | 252 | 67 |
| 1998/99 | 534 | 7678 | 316 | 59 |
| 1997/98 | 428 | 6827 | 3 | 70 |
| 1996/97 | 395 | 5529 | 2 | 75 |
| 1995/96 | 198 | 3045 | 1 | 50 |
| 1994/95 | 96 | 2223 | 1 | 1 |

Success Criteria

The OSD performance framework for 1999/00 was an adaptation of the 12 organization effectiveness attributes recommended by the Canadian Comprehensive Audit Foundation (CCAF), modified to reflect the operational nature and goals of the agency and to reflect the recommendations of the OSD 1997 Effectiveness Evaluation.

OSD met or exceeded of its performance targets.

| Type of Measurement | Input<br>Demand for Service | Activity<br>Number of Activities Undertaken | Output<br>Clients Satisfied | Outcome<br>Commitments Met; Client Acceptance |
|---|---|---|---|---|
| **Measure** | new consulting service users | # of corporate workshops & projects | workshop feedback | workshop refunds |
| **Target** | 30% of previous year | 70 | more than a 3.5 rating* | less than 1% |
| **Measure** | repeat consulting service users | # of departmental/ public sector workshops & projects | objectives completed** | consulting project refunds |
| **Target** | 30% of previous year | 220 | 3 completed | less than 1% |
| **Measure** | | | | net retained earnings |
| **Target** | | | | $7 m |

* Average response by participants (per workshop) to the evaluation form question *Your Overall Reaction to This Workshop*.
** In addition to completing the three objectives identified in the 2000/01 OSD Business Plan, the agency completed four additional objectives stemming from a mid-year planning session.

## Financial Analysis

Table 2 - Projects

Projects are consulting, training or administrative services provided to a specific service user and their organization. In a few instances, it could also include offerings of general classroom training in addition to those scheduled in the Guide.

| | Number | Participants | Vendors Used | Vendor % |
|---|---|---|---|---|
| **2000/01** | 363 | 5372 | 234 | 64% |
| **1999/00** | 374 | 5736 | 272 | 73% |
| **1998/99** | 534 | 7976 | 416 | 78% |
| **1997/98** | 428 | 6527 | 304 | 71% |
| **1996/97** | 395 | 5528 | 300 | 76% |
| **1995/96** | 163 | 3045 | 89 | 55% |
| **1994/95** | 95 | 2222 | 45 | 47% |

Success Criteria

The OSD performance framework for 1999/00 was an adaptation of the 12 organization effectiveness attributes recommended by the Canadian Comprehensive Audit Foundation (CCAF), modified to reflect the operational nature and goals of the agency and to reflect the recommendations of the OSD 1997 Effectiveness Evaluation.

OSD met or exceeded of its performance targets.

| Type of Measurement | Input<br>Demand for Service | Activity<br>Number of Activities Undertaken | Output<br>Clients Satisfied | Outcome<br>Commitments Met/ Client Acceptance |
|---|---|---|---|---|
| **Measure** | new consulting service users | # of corporate workshops & projects | workshop feedback | workshop refunds |
| **Target** | 30% of previous year | 70 | more than a 3.5 rating* | less than 1% |
| **Measure** | repeat consulting service users | # of departmental public sector workshops & projects | objectives completed | consulting project refunds |
| **Target** | 30% of previous year | 220 | 3 completed | less than 1% |
| **Measure** | | | | |
| **Target** | | | | $7.6 |

* Average response by participants (per workshop) to the evaluation form question *Your Overall Reaction to This Workshop.*

** In addition to completing the three objectives identified in the 2000/01 OSD Business Plan, the agency completed four additional objectives stemming from a mid-year planning session.

**Financial Analysis**

Explanations for areas of significant variance between actual and budget are:

1. Revenue – demand from and successful marketing to public/private sectors.
2. Professional fees – successful negotiation of preferred rates for government.
3. Salaries & benefits – a secondment into OSD not extended.
4. Books and course materials – costs associated with Kepner-Tregoe workshop.
5. Rentals and Accommodations – successful negotiation of preferred venue rates.

# Organization & Staff Development

## Financial Statements

## March 31, 2001

# ORGANIZATION & STAFF DEVELOPMENT - An Agency Of The Special Operating Agencies Financing Authority

## Financial Statements

**For the year ended March 31, 2001**

**Contents**


| | |
|---|---|
| **Management's Responsibility for Financial Reporting** | 2 |
| **Auditors' Report** | 3 |
| **Financial Statements** | |
| Balance Sheet | 4 |
| Statement of Operations and Retained Earnings | 5 |
| Statement of Cash Flows | 6 |
| Notes to Financial Statements | 7 |

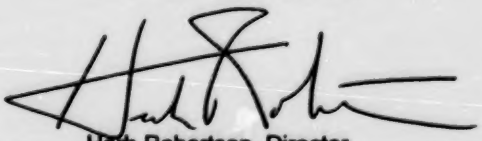
## Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of the management of Organization & Staff Development (OSD) and have been prepared in accordance with Canadian generally accepted accounting principles. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available to June 14, 2001.

Management maintains internal controls to properly safeguard the assets and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions, and that established policies and procedures are followed.

The responsibility of the Provincial Auditor is to express an independent opinion on whether the financial statements of OSD are fairly represented in accordance with Canadian generally accepted accounting principles. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,



Herb Robertson, Director
Organization & Staff Development
June 14, 2001

*Office of the Provincial Auditor*
500 - 330 Portage Avenue
Winnipeg, Manitoba
CANADA R3C 0C4

# AUDITORS' REPORT

To the Legislative Assembly of Manitoba

We have audited the balance sheet of Organization and Staff Development, an Agency of The Special Operating Agencies Financing Authority, as at March 31, 2001 and the statements of operations and retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Agency management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2001 and results of its operations and changes in its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Office of the Provincial Auditor

Office of the Provincial Auditor

Winnipeg, Manitoba
June 14, 2001

# ORGANIZATION & STAFF DEVELOPMENT - An Agency Of The Special Operating Agencies Financing Authority
## Balance Sheet

| March 31 | 2001 | 2000 |
|---|---|---|
| | | (000's) |
| **Assets** | | |
| **Current Assets** | | |
| Cash and bank (Note 3) | $ 84 | $ 84 |
| Short-term investments (Note 4) | 317 | 188 |
| Accounts receivable | 203 | 91 |
| Inventories | 3 | 6 |
| | 607 | 369 |
| **Pension investments** (Note 4) | - | 97 |
| **Severance receivable** (Note 5) | 39 | 39 |
| **Deferred contributions - Province of Manitoba** (Note 4) | - | 17 |
| **Capital assets** (Note 6) | 13 | 12 |
| | $ 659 | $ 534 |
| **Liabilities and Equity** | | |
| **Current Liabilities** | | |
| Accounts payable and accrued liabilities | $ 245 | $ 183 |
| Accounts payable - Province of Manitoba (Note 4) | 107 | - |
| | 352 | 183 |
| **Pension liability** (Note 4) | - | 124 |
| **Severance liability** (Note 5) | 47 | 42 |
| | 399 | 349 |
| **Equity** | | |
| Retained earnings | 260 | 185 |
| | $ 659 | $ 534 |

The accompanying notes are an integral part of these financial statements.

# ORGANIZATION & STAFF DEVELOPMENT - An Agency Of The Special Operating Agencies Financing Authority
## Statement of Operations and Retained Earnings

**For the year ended March 31, 2001**

**(000's)**

| | 2001 Actual | Actual | Variance | Budget | 2000 Variance |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| Training and consulting | $ 1,190 | $ 1,069 | $ 121 | $ 1,083 | $ 107 |
| Interest | 17 | 6 | 11 | 11 | 6 |
| | 1,207 | 1,075 | 132 | 1,094 | 113 |
| **Expenses** | | | | | |
| Professional fees | 421 | 444 | (23) | 430 | (9) |
| Salaries and benefits | 311 | 371 | (60) | 374 | (63) |
| Books and course materials | 126 | 35 | 91 | 25 | 101 |
| Departmental support services | 68 | 59 | 9 | 71 | (3) |
| Accommodations | 34 | 51 | (17) | 14 | 20 |
| Transportation | 32 | 26 | 6 | 21 | 11 |
| Desk top management | 30 | 25 | 5 | 20 | 10 |
| Food and beverages | 27 | 25 | 2 | 25 | 2 |
| Occupancy costs | 17 | 17 | - | 18 | (1) |
| Marketing | 16 | 12 | 4 | 11 | 5 |
| Communications | 14 | 17 | (3) | 14 | - |
| Office supplies | 13 | 12 | 1 | 6 | 7 |
| Rentals | 8 | 25 | (17) | 36 | (28) |
| Other | 6 | 8 | (2) | 18 | (12) |
| Professional development | 6 | 4 | 2 | - | 6 |
| Amortization | 3 | 1 | 2 | 3 | - |
| | 1,132 | 1,132 | - | 1,086 | 46 |
| **Net income (loss) for the year** | 75 | (57) | 132 | 8 | 67 |
| **Retained earnings**,beginning of year | 185 | 242 | | | |
| **Retained earnings**, end of year | $ 260 | $ 185 | | | |

The accompanying notes are an integral part of these financial statements.

# ORGANIZATION & STAFF DEVELOPMENT - An Agency Of The Special Operating Agencies Financing Authority
## Statement of Cash Flows

| For the year ended March 31 | 2001 | 2000 |
|---|---|---|
| | (000's) | |
| **Cash Flows from Operating Activities** | | |
| Net income (loss) for the year | $ 75 | $ (57) |
| Items not involving cash | | |
| Amortization of capital assets | 3 | 1 |
| Pension and severance expense | 6 | 26 |
| | 84 | (30) |
| Net change in non-cash working capital balances | (48) | 14 |
| | 36 | (16) |
| **Cash Flows from Investing Activities** | | |
| Purchase of capital assets | (4) | (11) |
| Transfer to pension fund | (36) | (97) |
| Transfer pension fund to short-term investments | 133 | - |
| | 93 | (108) |
| **Increase (decrease) in cash and equivalents during the year** | 129 | (124) |
| **Cash and cash equivalents**, beginning of year | 272 | 396 |
| **Cash and cash equivalents**, end of year | $ 401 | $ 272 |
| **Represented by** | | |
| Cash and bank | $ 84 | $ 84 |
| Short-term investments | 317 | 188 |
| | $ 401 | $ 272 |

The accompanying notes are an integral part of these financial statements.

# ORGANIZATION & STAFF DEVELOPMENT - An Agency Of The Special Operating Agencies Financing Authority
## Notes to Financial Statements

**March 31, 2001** **(000's)**

### 1. Nature of Organization

Effective April 1, 1994, Organization and Staff Development (OSD) of the Civil Service Commission was designated by regulation as a Special Operating Agency under The Special Operating Agencies Financing Authority Act and operates under a charter approved by the Lieutenant Governor in Council. Its mandate is to provide consulting and training services to support the implementation of the government's human resource policies and priorities.

The Agency is financed through the Special Operating Agencies Financing Authority. The Financing Authority has the mandate to hold and acquire assets required for and resulting from Agency operations. It finances the Agency through repayable loans and working capital advances. This financial framework enables the Agency to operate in a business-like manner according to public policy expectations.

A Management Agreement between the Financing Authority and the Minister responsible for the Civil Service Commission assigns responsibility to the Agency to manage and account for the Agency related assets and operations on behalf of the Financing Authority.

OSD continues to be part of the Civil Service Commission under the general direction of the Commissioner and ultimately the policy direction of the Minister responsible for The Civil Service Act.

OSD remains bound by relevant legislation and regulations. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

OSD is economically dependant on the Province of Manitoba. Currently, the Agency derives most of its revenue from the Province and all of its capital financing requirements through the Financing Authority.

### 2. Significant Accounting Policies

Basis of Reporting

The financial statements of the Agency are presented in accordance with Canadian generally accepted accounting principles.

Financial Instruments

The Agency's financial instruments consist of cash, accounts receivable, investments and accounts payable. Unless otherwise noted, it is management's opinion that the Agency is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

2. **Significant Accounting Policies (continued)**

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital Assets

Rates of amortization applied to write off the cost of capital assets over their estimated life are as follows:

| | |
|---|---|
| Furniture and office equipment | 20% straight line |
| Computer equipment | 20% straight line |

One half year's amortization is applied to computer equipment in the year of acquisition.

3. **Working Capital**

The Agency has an authorized line of working capital advances of $120 which was unused and available at March 31, 2001.

4. **Pension Liability**

Employees of the Agency are eligible for pension benefits in accordance with the provisions of The Civil Service Superannuation Act. The Agency has recorded an obligation for the pension benefits earned by its employees from the date of designation as a Special Operating Agency (SOA). The methodology for calculating the liability has been determined in conjunction with the Province of Manitoba (Province), which accepts responsibility for pension liability for prior service, as well as for any variance resulting from the calculation.

The Agency deposited an amount equal to the employer's share of the pension liability in a separate investment account.

The Agency restated its pension liability as at March 31, 1999 to an indexed basis to be consistent with revised Provincial policy. An error in the original methodology also caused the previous calculation to be understated. The Province assumed responsibility for these liability changes. The resulting increase of $17 in pension obligation as at March 31, 1999 has been offset by recording a receivable entitled "Deferred Contributions - Province of Manitoba". The comparative figures have been restated to reflect the change. There was no effect on pension benefit expense for the year ended March 31, 2000.

An actuarial valuation report of the Agency's pension liability to its employees from the date of designation as an SOA was recently completed. The report calculated the pension liability as at March 31, 2000 and provided a formula to update the liability on an annual basis. In accordance with the formula, the Agency's actuarial liability has been calculated on an indexed basis to be $125 as at March 31, 2001 ($124 in 2000).

## 4. Pension Liability (continued)

As at March 31, 2001, the Province has assumed responsibility for administering the SOA's pension liabilities. Accordingly, the pension liability net of the deferred contribution to the Province was reclassified as accounts payable. The Agency will transfer funds equal to the net amount to the Province during the year ended March 31, 2002.

## 5. Severance Liability

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The estimate of the liability was based on the method of calculation set by the Province of Manitoba.

The Province has accepted responsibility for the severance benefits accumulated by the Agency's employees to March 1, 1998. Accordingly, the opening severance pay liability balance as at April 1, 1998 calculated at $33 was completely offset by a receivable from the Province. There are no terms of repayment for this receivable, and the amount will remain fixed at $33. The liability is updated annually.

An actuarial valuation report of the Agency's severance as at March 31, 2000 was recently completed. The liability as at March 31, 2000 was restated to $42 and the receivable from the Province was restated to $39. There was no effect on the severance benefit expense for the year ended March 31, 2000. The report provides a formula to update the liability on an annual basis. In accordance with the formula, the Agency's actuarial liability has been calculated to be $47 as at March 31, 2001.

## 6. Capital Assets

| | 2001 | | | 2000 | | |
|---|---|---|---|---|---|---|
| | Cost | Accumulated Amortization | Net Book Value | Cost | Accumulated Amortization | Net Book Value |
| Furniture & fixtures | $ 10 | $ 6 | $ 4 | $ 10 | $ 5 | $ 5 |
| Computers | 12 | 3 | 9 | 8 | 1 | 7 |
| | $ 22 | $ 9 | $ 13 | $ 18 | $ 6 | $ 12 |

## 7. Public Sector Compensation

Pursuant to the disclosure required by The Public Sector Compensation Disclosure Act, no remuneration was paid to Advisory Board members. During the fiscal year ended March 31, 2001, the following employees received compensation of $50,000 or more.

| | 2000 | 1999 |
|---|---|---|
| J. Desrochers | $ 54 | $ 53 |
| E. Dickson | 54 | 53 |
| H. Robertson | 71 | 69 |

## 8. Related Party Transactions

The Agency is related in terms of common ownership to all Province of Manitoba created Departments, Agencies and Crown Corporations. The Agency enters into transactions with these entities in the normal course of business.

## 9. Comparative Figures

Comparative figures for the year ended March 31, 2000 have been restated to conform with the presentation adopted for the current year.